REMARKS

Although no amendment of the title should be needed, this

Amendment is submitted to ensure that the correct title of the

invention will be listed on the front page of the Letters Patent,

since the Title of the Invention printed on the Notice of

Allowance was different from that of the English translation of

the application submitted on September 20, 2005. The title

should read as follows: CODING APPARATUS AND CODING METHOD.

Entry of this Amendment to the Title is respectfully requested.

Respectfully submitted,

Date: January 10, 2007

JEL/jpf

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